



Chapter 11

Other Capital Allotment and Reporting Requirements

11.1 Cash Flow Estimates for Bond Funded Projects



The Office of the State Treasurer schedules bond sales to coincide with agency expenditure plans for bond funded capital projects. In addition to ensuring that funds will be available to agencies when needed, the cash flow estimates are essential to the preparation of allotments by the State Treasurer's Office for bond retirement and interest expenditures for the biennium.

11.1.1 Funds Supported by Bonds

Funds requiring completion of the cash flow estimate form



The Treasurer's Office has developed a Bond Fund Cash Flow Estimates form, which must be completed for the funds listed below or any new funds established by the Legislature:

Department of Ecology

- Fund 051 State & Local Improvements Revolving Account
Waste Disposal Facilities
- Fund 055 State & Local Improvements Revolving Account
Waste Disposal Facilities, 1980
- Fund 072 State & Local Improvements Revolving Account
Water Supply Facilities

Department of General Administration

- Fund 245 Public Safety Reimbursable Bond Account

Interagency Committee For Outdoor Recreation

- Fund 070 Outdoor Recreation Account
- Fund 244 Habitat Conservation Account

Department of Transportation

- Fund 099 Puget Sound Capital Construction Account
- Fund 108 Motor Vehicle Account
- Fund 215 Special Category C Account

Transportation Improvement Board

- Fund 144 Transportation Improvement Account

University of Washington

- Fund 01L Higher Education Construction Account

Washington State University

Fund 056 State Higher Education Construction Account

Office of Financial Management

Fund 057 State Building Construction Account

11.1.2 Completing the Bond Fund Cash Flow Estimate Form



**Bond cash flow
estimate**

The “Actual Beginning Fund Balance” is the fund balance as reported by the Accounting and Financial Reporting System (AFRS) for the end of the previous fiscal year. Expected expenditures should be shown under “Projected Expenditures.” This data will be used for bond sale sizing and timing purposes and should reflect the best estimate of the expected cash outflows.

**Who do I
contact in the
Treasurer’s
Office?**

The Bond Fund Cash Flow Estimates form, together with any additional supporting material, should be sent by July 31 to:

Svein Braseth
Office of the State Treasurer
P.O. Box 40200
Olympia, WA 98504-0200

Phone: (360) 902-9025
E-mail: Svein@tre.wa.gov
Fax: (360) 902-9045
PC Fax: (360) 704-5145

State of Washington
Office of the State Treasurer
BOND FUND CASH-FLOW ESTIMATES

AGENCY NAME _____

AGENCY NUMBER _____

AGENCY CONTACT _____

PHONE NUMBER () ____ - ____

E-MAIL ADDRESS _____

FAX NUMBER () ____ - ____

	Fund ###	Fund ###	Fund ###
Actual Fund Balance	_____	_____	_____
Projected Cash Distribution 1st FY:			
Jul-01	_____	_____	_____
Aug-01	_____	_____	_____
Sep-01	_____	_____	_____
Oct-01	_____	_____	_____
Nov-01	_____	_____	_____
Dec-01	_____	_____	_____
Jan-02	_____	_____	_____
Feb-02	_____	_____	_____
Mar-02	_____	_____	_____
Apr-02	_____	_____	_____
May-02	_____	_____	_____
Jun-02	_____	_____	_____
Total FY	=====	=====	=====
Projected Cash Distribution 2nd FY:			
Jul-02	_____	_____	_____
Aug-02	_____	_____	_____
Sep-02	_____	_____	_____
Oct-02	_____	_____	_____
Nov-02	_____	_____	_____
Dec-02	_____	_____	_____
Jan-03	_____	_____	_____
Feb-03	_____	_____	_____
Mar-03	_____	_____	_____
Apr-03	_____	_____	_____
May-03	_____	_____	_____
Jun-03	_____	_____	_____
Total FY	=====	=====	=====
Total Biennium	=====	=====	=====

11.2 Other Capital Reports

11.2.1 Facility Inventory and Annual Maintenance Summary Reports



**Annual site and
facility data
reporting to OFM**

All agencies that own or lease property are required to update and report site and facility data annually to OFM. FIS data disks will be distributed by OFM to agencies together with separate reporting instructions.

**Annual
maintenance
summary report**

The Annual Maintenance Summary Report is required for each agency that has greater than 150,000 square feet of owned space and for each campus/institution that has more than 150,000 square feet of state owned space. The Annual Maintenance Summary Report and data in the FIS should be consistent. An example of the Annual Maintenance Summary Report is included in these instructions.

**Who do I contact
for additional
information?**

For additional information concerning the Facility Inventory System, please contact:

Tom Boyer, Capital Budget Assistant
Office of Financial Management
300 Insurance Building
P. O. Box 43113
Olympia, WA 98504-3113

Phone: (360) 902-0544
E-mail: tom.boyer@ofm.wa.gov
Fax: (360) 902-0680

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AGENCY/INSTITUTION _____ DATE ____/____/____

COMPLETED BY _____ TITLE _____

PHONE NUMBER () ____ - ____

The document is completed using statewide definitions of terms adopted by OFM. Condition assessment categories are consistent with those in the OFM Facility Inventory System. Information contained herein represents the best approximation of costs and FTEs available.

BACKGROUND

1. State Owned Facilities

Number of Campuses/Sites	Number of Facilities	Gross Square Feet

2. What facilities are scheduled to be brought on line this biennium?

Facility Name	Function	Gross Square Feet	Occupancy Date

3. Square feet of facilities in each of the following categories based on condition definitions in the attachment to this policy.

Age (*)	Superior	Adequate	Needs Improvement	Vacant or Demolition	No Assessment
Less than 10 years					
Between 10 and 30					
Over 30 years					

* Based on date of construction or latest date of a major remodel.

FACILITY MANAGEMENT

4. Expenditure history over the past year for state owned space (*).

Maintenance	Operating	Capital	Total	\$/GSF
Preventative/Predictive		N/A		
Corrective		N/A		
Preservation	N/A			
Utility Cost		N/A		

*Above costs do not include janitorial, landscape maintenance, and other operating costs such as refuse and recycling, parking management, boiler plant operations, law enforcement and security, property management, visitor information, tour services, fire protection, life safety services, etc.

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AGENCY/INSTITUTION _____

DATE ____/____/____

5. Do you operate a computerized maintenance management program? ☐ Yes ☐ No
System Name _____

6. Identify state funded operating budget FTEs
Prior year maintenance staff _____ (FTE)
Current year maintenance staff _____ (FTE)
Future year maintenance staff _____ (FTE - estimated)

7. What is the percentage of infrastructure in each of the following categories?

	Superior	Adequate	Needs Improvement
	%	%	%
Roads and Walks			
Sewers			
Water Distribution			
Steam and Condensation			
Other			

8. Are there any specific operating budget maintenance initiatives, or capital budget preservation initiatives being undertaken this biennium? ☐ Yes ☐ No
9. Additional Comments?

This form is to be filled out by agencies that have more than 150,000 gross square feet of state owned space. In addition, agencies with multiple program locations will also be asked to complete a separate maintenance survey for each site/institution with more than 150,000 gross square feet of state owned space.

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Definitions to be used for questions 3 and 7.

FIS Condition Code	Description	General Criteria/Guideline
1	Superior	<ul style="list-style-type: none">• New construction, major remodel, or recently refurbished systems and finishes.• Maintained adequately with routine maintenance• Little or no corrective maintenance required• Little or no deferred maintenance
2	Adequate	<ul style="list-style-type: none">• Finishes are generally worn but major systems and overall facility is in reasonable shape• Maintained adequately with routine maintenance• Some minor works projects proposed to upgrade system components and finishes• Beginning to see some corrective maintenance• Relatively small amount of deferred maintenance
3	Needs Improvement	<ul style="list-style-type: none">• Facility has potential for imminent systems failure or is facing large repair cost• Facility requires substantial maintenance effort• Increased demands for corrective maintenance• Substantial deferred maintenance
4	Vacant Building	<ul style="list-style-type: none">• Facility may be minimally occupied or used for a less technical requirement, i.e., storage• The future use or demolition of the facility has not be determined, facility may be salvageable• Facility is maintained to a limited degree (mothballed), but is kept dry and heated• Major amount of deferred maintenance
5	Scheduled for Demolition	<ul style="list-style-type: none">• Occupied or vacant and scheduled for replacement or demolition within 10 years• Only maintenance or repairs are those that are absolutely necessary for public safety or for continued limited use
9	No Assessment Made	<ul style="list-style-type: none">• No condition assessment has been made• This is the default entry in the Facility Inventory System if a rating is not supplied

11.2.2 Monitoring Capital Projects

Status report to the Legislature regarding all appropriated capital projects Based on requirements identified in RCW 43.88.110, OFM must report to the Legislature regarding the status of all appropriated capital projects, comparing actual expenditures to those estimated for each project. As projects are completed, OFM is directed to provide the Legislature with a final summary showing estimated start and completion dates of each phase of a project compared to actual dates, as well as estimated costs of each phase compared to actual costs.

Capital monitoring report guidelines Discussions of the following information will improve the quality of the capital monitoring report. Describe the scope of the project and adjustments from the original budget assumptions.

Establish timeline • Describe the project timelines for design, bid, and construct projects and adjustments from the original assumption.

Identify component start/end dates • Identify components of omnibus projects and approximate when they will start and end.

Who do I contact for help? For additional information concerning the Capital Monitoring Report, please contact:

Tom Boyer, PE
Capital Budget Assistant
Office of Financial Management
300 Insurance Building
P. O. Box 43113
Olympia, WA 98504-3113

Phone: (360) 902-0544
E-mail: tom.boyer@ofm.wa.gov
Fax: (360) 902-0680